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REPORTING REQUIREMENTS FOR NEW FUNDING COMPONENTS PASSED IN 2005 SPECIAL SESSION

The following is guidance for reporting and tracking of revenues and expenditures related to the additional funding provided in HB1 and SB1 approved in the 2005 Special Session. A description of all Special Session actions and which program funds will be affected can be found at:

<http://www.opi.mt.gov/pdf/SchoolFinance/05SpSsSummary.pdf>

The complete bill text can be found at these link.

HB 1: <http://data.opi.state.mt.us/bills/Specsess/1205/billpdf/HB0001.pdf>

SB 1: <http://data.opi.state.mt.us/bills/specsess/1205/BillPdf/SB0001.pdf>

NEW GENERAL FUND MONIES

The new general fund monies will be paid directly to the general fund of the school district on the same schedule as direct state aid. The money may be used for any general fund purpose.

Quality Educator Payment

School districts: the total quality educator payment will be deposited to revenue source 3111 in the General Fund (01). Special education cooperatives: the total quality educator payment will be deposited to revenue source 3234 in the Interlocal Agreement Fund (82). Expenditures may be coded to any expenditure program code used in the general fund (school districts) or interlocal agreement fund (special education cooperatives). No special accounting or tracking is required.

At Risk Student Payment

The at-risk payment will be deposited to revenue source 3112 in the general fund (01). Expenditures may be coded to any expenditure program code used in the general fund. No special accounting or tracking is required.

Indian Education for All Payment

The Indian Education for All payment will be deposited to revenue source 3113 in the general fund (01). Expenditures may be coded to any expenditure program code used in the general fund. No special accounting or tracking is required.

American Indian Achievement Gap Payment

The American Indian Achievement Gap payment will be deposited to revenue source 3114 in the general fund (01). Expenditures may be coded to any expenditure program code used in the general fund. No special accounting or tracking is required.

ONE-TIME ONLY PAYMENTS (OTO)

Energy Cost Relief (OTO – FY2006)

The Energy Cost Relief payment will be paid on January 25, 2006 and deposited to revenue source 3630 in the Miscellaneous Programs Fund (15). Utility and transportation expenditures should be tracked using program 363 and functions 26XX, 27XX, or 4XXX. There is no time limit on the expenditure of the funds.

Indian Education for All Payment (OTO – FY2007)

The Indian Education for All (OTO) payment will be paid in FY2007 and deposited to revenue source 3650 in the Miscellaneous Programs Fund (15). Expenditures should be tracked using program 365. Funds may be spent on curriculum materials, travel for staff training, substitutes for staff on training, or any item related to Indian Education. There is no time limit on the expenditure of the funds.

Weatherization and Deferred Maintenance (OTO – FY2007)

The weatherization and deferred maintenance payment will be paid in FY2007 and deposited to revenue source 3640 in the Miscellaneous Programs Fund (15). Expenditures should be tracked using program 364 and functions 26XX or 4XXX . There is a three-year time limit on the expenditure of the funds. After three years, any unexpended balance must be reverted to the state general fund. A district may use this grant money as a match for any other local, state, or federal money.

The following is a summary of the accounting codes that will be used to report these funds:

Payment Description	Fund Paid To	Revenue Code	2006	2007	Exp Program	Comments
Quality Educator Payment	General Fund 01	3111	No	Yes	Any	No special accounting or tracking required.
At Risk Student Payment	General Fund 01	3112	No	Yes	Any	No special accounting or tracking required.
Indian Education For All	General Fund 01	3113	No	Yes	Any	No special accounting or tracking required.
American Indian Achievement Gap Payment	General Fund 01	3114	No	Yes	Any	No special accounting or tracking required.
State Special Education-Quality Educator Payment to Coops	Interlocal Agreement Fund 82	3234	No	Yes	Any	No special accounting or tracking required.
State OTO Energy Cost Relief and Transportation	Misc Fund 15	3630	Yes	No	363	Use Exp Program 363 to track expenditure
State OTO Weatherization and Deferred Maintenance Grant	Misc Fund 15	3640	No	Yes - 3yrs to spend	364	Use Exp Program 364 to track expenditure
State OTO Indian Education For All Grant	Misc Fund 15	3650	No	Yes	365	Use Exp Program 365 to track expenditure

For more information, contact Denise Ulberg (406) 444-1960 or Jim Oberembt (406) 444-1257.